

Thank you, Mr. President.

Mr. ROTH. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. SESSIONS). The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. ABRAHAM. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. ABRAHAM. Mr. President, I ask unanimous consent that I be permitted to speak as in morning business for the purpose of introducing a piece of legislation in conjunction with Senator ALLARD, who will be soon joining me to speak.

The PRESIDING OFFICER. Does the Senator have a time limit on that?

Mr. ABRAHAM. I would like to speak for up to 10 minutes, to be followed by Senator ALLARD for up to 10 minutes.

The PRESIDING OFFICER. Is there objection? Without objection, it is so ordered.

Mr. ABRAHAM. Mr. President, I also seek unanimous consent that at the conclusion of Senator ALLARD's remarks the Senate stand in recess for purposes of conducting the weekly policy luncheons.

The PRESIDING OFFICER. Without objection, it is so ordered.

The Senator from Michigan is recognized.

Mr. ABRAHAM. I thank the Chair.

(The remarks of Mr. ABRAHAM and Mr. ALLARD pertaining to the introduction of S. 2033 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

RECESS UNTIL 2:15

The PRESIDING OFFICER. Under the previous order, the Senate will now stand in recess until the hour of 2:15 p.m.

Thereupon, the Senate, at 12:49 p.m., recessed until 2:15 p.m.; whereupon, the Senate reassembled when called to order by the Presiding Officer [Mr. THOMAS].

Mr. ROTH addressed the Chair.

The PRESIDING OFFICER. The Senator from Delaware is recognized.

INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998

The Senate continued with the consideration of the bill.

UNANIMOUS CONSENT AGREEMENT

Mr. ROTH. Mr. President, I ask unanimous consent that the Senate resume consideration of H.R. 2676 for debate only until 3 p.m.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. GRAMS addressed the Chair.

The PRESIDING OFFICER. The Senator from Minnesota.

Mr. GRAMS. Mr. President, I ask unanimous consent that I may talk

about an amendment I plan on offering after the debate time has expired. I would like to explain a little about the amendment, if I may have the time.

Mr. ROTH. Mr. President, I didn't hear the distinguished Senator's request.

Mr. GRAMS. I was asking unanimous consent to speak about an amendment. I am going to offer an amendment this afternoon following the time set aside for the debate.

Mr. ROTH. It is the hope of the manager that upon the passage of 3 p.m., we will move ahead with the managers' amendment.

The PRESIDING OFFICER. The Senator has a right to discuss his amendment at this time.

Mr. GRAMS. Mr. President, I just wanted to inform the Senate of my intentions today—later on, after this time for debate—to offer an amendment that would permanently exempt interest payments owed by disaster victims to the Internal Revenue Service.

This is a very simple and straightforward amendment. The amendment is actually derived from the "Disaster Victim Tax Extension Act," legislation I introduced on April 29, 1998 with Senators COVERDELL, FRIST, MCCAIN, HUTCHINSON, SMITH of Oregon, GRAHAM of Florida, and D'AMATO.

As I stated in a Dear Colleague letter circulated on April 22, this amendment permanently exempts interest payments for disaster victims who reside in presidentially declared disaster areas and have been granted an extension for their tax filing.

The reason for this amendment is very clear:

Each year, our country is hit by natural disasters of all kinds—such as hurricanes, tornadoes, earthquakes, floods, and ice storms—causing extreme hardship for hundreds of thousands of Americans.

This year, 15 states have already been hit by deadly disasters:

Starting March 7, severe storms and flooding struck the state of Alabama, damaging nearly 1,200 homes, and the city of Elba in Coffee County was evacuated as a result of a levee failure. Three deaths were attributed to the floods and one person was reported missing.

On February 9, twenty-seven California counties were wracked by severe storms.

During the period of January 28 through February 6, a series of severe winter storms hit communities in Sussex County in Delaware.

Also in February, three southern Florida counties were victimized by tornadoes and other violent weather.

In February, six counties in Georgia were struck by tornadoes. On March 20, amid flood recovery efforts, tornadoes and windstorms tore through northeast Georgia, adding to the overall devastation. Tornadoes again touched down in west Georgia, metro Atlanta, and southeast Georgia on April 9.

In February, Atlantic and Cape May counties in southern New Jersey were hit by the coastal storm that lashed the area.

On April 16, six Tennessee counties were ravaged by deadly tornadoes and other violent weather.

And, Mr. President, on March 29, seven counties in my own state of Minnesota were hit by deadly tornadoes, damaging thousands of homes and businesses along an 86-mile path carved through the communities of St. Peter, Comfrey, and Le Center.

Just days after the March storm, I traveled to the disaster site in south-central Minnesota to witness the destruction and meet with the Minnesotans—families, farmers, and other business owners—forced to cope with this tragedy. Mr. President, I've never witnessed devastation on such a scale. I have heard of tornado-damaged areas being compared to "war zones," but had no idea how close that was to the truth. This was indeed a war zone, and the Minnesotans I met with that Friday and Saturday were very much its innocent victims.

Two of those victims tragically lost their lives.

The property damage was widespread. Grain storage bins were leveled, the fronts of homes were sheared off, farm fields were choked with debris, making it impossible to plant, rows of telephone poles snapped, brick houses leveled, countless trees were downed at Gustavus Adolphus College, and the spire of its church was torn off, vehicles were scattered by the winds, some landing in farm fields, the historic Bell Tower of the courthouse in downtown Saint Peter was destroyed.

I am told the March tornadoes were some of the largest and longest in Minnesota's history. It's hard to imagine, but the Comfrey and Saint Peter tornadoes were a mile and a quarter wide—2,200 yards. That is nearly twice as wide as any previous tornado to hit my state, and far larger than the average tornado, which is only 100 yards wide. The tornado that destroyed Comfrey created a damage zone of 77 square miles. Just how large is that? Larger than the entire city of San Francisco, which is contained within 75.2 square miles.

The estimated total dollar value of insured losses caused by the south-central Minnesota tornadoes has reached \$175 million, exceeding insured losses incurred in my state during the floods one year ago. Minnesotans have come together to clean up and begin the rebuilding, as we always do when our neighbors need help, and I'm impressed with their spirit in facing this disaster. Still, it's going to take many months, perhaps years, before life returns to normal in those towns caught in the tornadoes' paths.

Minnesota's experience is, unfortunately, not unique. Deadly natural disasters occur every year. Lives are lost, homes are demolished, property is destroyed, businesses are ruined, and